

LAW OFFICES OF
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August 20, 2008

Honorable Anne K. Quinlan
Acting Secretary
Surface Transportation Board
Washington, DC 20423

RECORDATION NO. 27605 FILED

AUG 20 '08 -3 02 PM

Dear Acting Secretary Quinlan:

SURFACE TRANSPORTATION BOARD

I have enclosed for e-filing a copy of the document described below, to be recorded pursuant to 49 U.S.C. § 11301.

The document is a Memorandum of a Lease Agreement, a primary document, dated as of July 2, 2008. We request that this document be given the next available recordation number.

The names and addresses of the parties to the Memorandum of Lease Agreement are:

Lessor:

GATX Rail Locomotive Group, L.L.C.
Four Embarcadero Center, Suite 2100
San Francisco, CA 94111

Lessee:

A&R Transport, Inc.
8440 South Tabler Road
Morris, IL 60450

A description of the equipment covered by the Memorandum of Lease Agreement consists of one SW 1000 locomotive numbered GMTX 88.

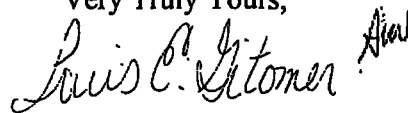
A fee of \$41.00 is enclosed. Please return one copy by email to:

Louis E. Gitomer
600 Baltimore Avenue, Suite 301
Towson, MD 21204
Lou_Gitomer@verizon.net

Honorable Anne K. Quinlan
August 20, 2008
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A short summary of the document to appear in the index follows: a Memorandum of Lease Agreement dated as of July 2, 2008 between GATX Rail Locomotive Group, L.L.C., Four Embarcadero Center, Suite 2100, San Francisco, CA 94111, and A&R Transport, Inc., 8440 South Tabler Road, Morris, IL 60450, covering one SW 1000 locomotive numbered GMTX 88.

Very Truly Yours,

A handwritten signature in cursive script that reads "Louis E. Gitomer". To the right of the signature, the word "Final" is written in a smaller, less legible script.

Louis E. Gitomer

MEMORANDUM OF LEASE AGREEMENT

dated as of July 2, 2008

between

GATX RAIL LOCOMOTIVE GROUP, L.L.C.,

as Lessor,

A&R TRANSPORT, INC.

as Lessee,

AUG 20 '08 -3 02 PM

MEMORANDUM OF LEASE AGREEMENT

SURFACE TRANSPORTATION BOARD

THIS MEMORANDUM OF LEASE AGREEMENT is made and entered into as of July 2, 2008, between GATX RAIL LOCOMOTIVE GROUP, L.L.C. ("Lessor"), Four Embarcadero Center, Suite 2100, San Francisco, CA 94111, and A&R TRANSPORT, INC. ("Lessee"), 8440 South Tabler Road, Morris IL 60450, with reference to the following:

1. Pursuant to that certain Locomotive Lease Agreement dated July 2, 2008, between Lessor and Lessee (the "Lease Agreement"), Lessor has agreed to lease to Lessee, and Lessee has agreed to lease from Lessor, one SW1000 locomotive with road number GMTX 88 (the "Unit").
2. In consideration for the rights granted to Lessee under the Lease Agreement, the sufficiency of which Lessee hereby acknowledges, Lessee hereby confirms and grants Lessor a first priority security interest in the Unit.
3. This Memorandum of Lease Agreement may be executed in any number of counterparts, each executed counterpart constituting an original but all together only one Memorandum of Lease Agreement.

IN WITNESS WHEREOF, the parties hereto have executed or caused this Memorandum of Lease Agreement to be executed as of the date first above written.

GATX RAIL LOCOMOTIVE GROUP, L.L.C.,
as Lessor

By: Eileen Raphael
Name: Eileen Raphael
Title: Vice President, Business Operations

A&R TRANSPORT, INC.
as Lessee

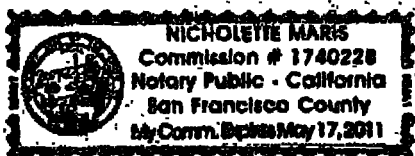
By: Mike Bedaker
Name: Mike Bedaker
Title: Fleet Manager

STATE OF CALIFORNIA)
)
COUNTY OF SAN FRANCISCO)

On August 4, 2008 before me, Nicholette Maris, Notary Public, personally appeared Eileen Raphael, who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to the within instrument and acknowledged to me that she executed the same in her authorized capacity, and that by her signature on the instrument the person, or the entity upon behalf of which the person acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

Witness my hand and official seal.

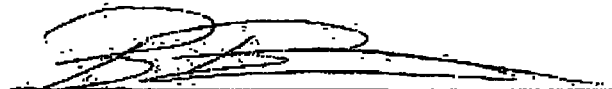


Nicholette Maris
Notary Public
My Commission expires: May 17, 2011

STATE OF WILL)
) SS.
COUNTY OF Will)

On this 13 day of August 2008, before me, Brenda Barnhart, the undersigned Notary Public, personally appeared Mike Budaker personally known to me to be the person who executed the within instrument as Fleet Manager on behalf of the corporation therein named, and acknowledged to me that the corporation executed it.

[Seal]


Notary Public

My commission expires:

9/16 2011

